



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
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December 5, 2018

The Honorable Ray P. Lupold III
Chief Judge
City of Petersburg General District Court
35 East Tabb Street
Petersburg, VA 23803

Audit Period: July 1, 2017 through June 30, 2018
Court System: City of Petersburg
Judicial District: Eleventh

We are performing a statewide audit of the General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Bill and Collect Court Fines and Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court fines and costs. In 45 cases tested, we noted the following errors.

- In four cases, costs of \$2,300 were not certified to the Circuit Court.
- In three cases, defendants were not charged court costs totaling \$825.
- In one case, the defendant was overcharged \$90 in court costs.
- In one case, the fine was miscoded resulting in a \$30 loss to the locality.

The Clerk and her staff should correct the specific cases noted above and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:vks

cc: Dana H. Shannon, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia